

**OPINION  
63-244**

May 14, 1963 (OPINION)

STATE LAND DEPARTMENT

RE: Drainage Assessment

Returned herewith is drainage tax statement from Grand Forks County Auditor in regard to the above-described land. You inform us that same is original grant land under the jurisdiction of the Board of University and School Lands.

Said premises as state lands are exempt from all taxation pursuant to subsection 2 of section 57-02-08 of the North Dakota Century Code. See also: Article IX of the North Dakota Constitution and particularly Section 168 thereof.

Said lands are therefore not subject to this drainage assessment.

HELGI JOHANNESON

Attorney General